Use of This Manual

This manual should be your primary administrative tool. It gives you guidance in almost every area of the program. If you have a question, look for an answer here first. Then, if you still have questions, discuss the issue with the Public Education Team, your manager, your IRS Coordinator, or with the partner/site coordinator, as appropriate.

Letterhead and Envelopes

You might want to use the VITA/TCE letterhead and envelopes to send a recruitment letter to your local partner/site coordinator.

Use of VITA/TCE Letterhead and Envelopes

You should use the official VITA/TCE letterhead and envelopes when you correspond with VITA/TCE partner/site coordinators, volunteers or your IRS Coordinator. To order the letterhead and envelopes, call the Public Education Team and request a supply. This letterhead is printed by FTB for use by both the FTB and IRS. If your IRS Coordinator needs a supply, ask him or her to contact the Public Education Team. An example of this letterhead is shown at the end of this section.

VITA/TCE envelopes with your district office address are also available and may be ordered through the Public Education Team. Throughout the filing season if it looks as though your envelope supply is dwindling, call the Public Education Team and request additional envelopes.

RECRUITING

Recruiting Partners

Each year we recruit partner/site coordinators for VITA/TCE. Many of the partner/site coordinators have been in the program for years, and recruiting is as simple as a phone call to solicit their continued support. In other areas new partner/site coordinators need to be identified and contacted.

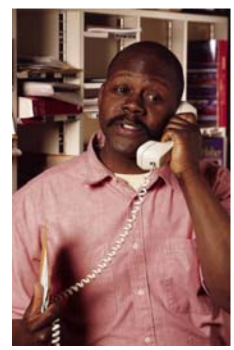
You should work with the IRS to recruit existing partners/site coordinators and new partner/site coordinators for VITA and TCE.

AARP considers the volunteers who serve as district and associate district coordinators as the partner/site coordinator.

Existing Partner/Site Coordinators

In September, you will receive a list of last year's partner/site coordinators from the Public Education Team. Check the list and inform the Public Education Team of any corrections or additions to the list. On October 2nd, the Public Education Team will mail partner/site coordinator kits to the following IRS districts:

* Sacramento Territory
* Oakland Territory
* San Jose Territory
* Los Angeles Territory



Existing Partner

Usually it is as easy as making a simple phone call to the existing partner/site coordinators to get their continued support.

In some areas of the state the IRS and the FTB are the partner/site coordinators. For example in the San Diego Territory, there are over 300 volunteers working at over 100 sites. Because there are no formal partner/site coordinators in this district, the local VPC and IRS area managers must take on all of the partner/site coordinator responsibilities.

You and your IRS Coordinator will need to contact all of the VITA partner/site coordinators and ask them if they plan to return to the program.

When you contact an existing partner/site coordinator, you should take the following steps:

* Prior to calling, check the information on your partner/site coordinator list to make sure all the information is correct.
* Call the partner/site coordinator and recruit their continued support.

If they say "Yes":

* Ask them if they received a partner/site coordinator kit.
* Verify that we have their correct address. If necessary, make any corrections to the partner/site coordinator list.

Discuss the contents of the kit, answer any questions they may have. Offer to mail any additional forms and encourage them to return the site information form(s).

If they say "No":

* Find out why they do not want to partner/site coordinate this year's program.
* Write DELETE next to their name on the partner/site coordinator list and indicate why they are not participating in the program.

After you have contacted all existing partners/site coordinators, photocopy the partner/site coordinator list for your records and mail the original to the Public Education Team for us to update the files.

New Sponsors

You may have a targeted area that needs new partner/site coordinators and sites. Look at your site list to see if more sites are needed in your counties.

New Partner/Site Coordinators

In early October, the IRS will contact you (or you should contact them) to discuss the need for new partners/site coordinators. *(Some of the IRS districts prefer to recruit partners/site coordinators during June & July. You should work with your local IRS district to find out when he/she is actively recruiting for partners/site coordinators.)*

You may have lost a few partners/site coordinators from last year that you would like to replace. Or you may try to target an area, which has not been active in the volunteer program. You may be able to recruit over the telephone or you may need to coordinate a visit with your IRS coordinator.

Once you get a partner/site coordinator to say, "Yes, we will participate":

* If you have not already done so, contact your IRS coordinator to report the new partner/site coordinator information.
* Contact the Public Education Team with the partner/site coordinator/site coordinator information.
* Mail or present the partner/site coordinator with a partner/site coordinator kit.

Volunteers

Volunteers

In general, FTB and IRS does not recruit volunteers. This is a responsibility of the partner/site coordinator. However, on October 6th, the Public Education Team will send a joint FTB/IRS reminder letter to volunteers throughout the state except those in the San Diego Territory. The message in this letter is, "It's time for the program to start again, please contact your partner/site coordinator and sign up for training."

Because there are no partner/site coordinators in the San Diego Territory, the IRS Coordinator mails a FTB/IRS recruitment letter and a training schedule to each of the volunteers. The message in this letter is, "sign up for training."

PARTNER/SITE COORDINATOR/SITE COORDINATION

This section outlines the responsibilities of the partner/site coordinator and the duties for coordinating a VITA or TCE site. It is a VPC responsibility to update records on all of the partners/site coordinators, volunteers, and sites within his/her area. *(See section "Record Keeping and Reports.")*

General Partner/Site Coordinator Responsibilities

Below is a list of general partner/site coordinator responsibilities for VITA/TCE. You and your local IRS Coordinator should be actively involved with helping the partner/site coordinator coordinate the following responsibilities:

What do Partners do?

- Scheduling training for the volunteers
- Scheduling instructor training (if they provide their own instructor)
- Ordering state and federal forms
- Keeping statistics about the assistance provided
- Evaluating the services provided
- Providing the training site
- Scheduling the volunteer service hours
- Managing the volunteer site
- Recruiting the volunteers
- Providing the service site or sites

Partner/Site Coordinator Kit

The VITA/TCE Partner/site coordinator kit contains the following items:

- Cover letter
- Site Information FTB 4595PIT
- Partner/site coordinator responsibilities (handout)
- Publicity posters
- Taxpayer Education Order Form IRS 2333V
- State Forms for VITA/TCE Sites 2333V-CA
- List of IRS Coordinators
- List of FTB Volunteer Program Coordinators
- Electronic Filing Packet
- IRS and FTB return envelopes

On October 2nd, the Public Education Team will mail this partner/site coordinator kit to existing VITA and TCE partner/site coordinators in the Sacramento, Oakland, San Jose, and Los Angeles Territories. The San Diego Territory IRS Coordinator will contact the existing partner/site coordinators in his district. As part of your recruitment effort you may give a kit to a potential partner/site coordinator. *(See section "Recruiting Partner/Site Coordinators and Volunteers*".)

Site Identification Numbers

Site Identification numbers (SIDN) are assigned by the local IRS SPEC Coordinator. ((****)) This number is used to keep statistics, to positively identify sites when making changes to the site list, and to allow us to use computerized tracking systems. It is very important that the number be correctly assigned.

((****))

All VITA, TCE or VITA Military site numbers should begin with an "((****))". Below is the Record layout for the SIDN numbers

((****))

((****))

1 2 3 4 5 6 7 8 9

((****))
((****))
((****))

((****))
((****))

((****)) AARP assigns their own identifier. VITA and TCE (non-AARP) are assigned when the site is entered into the site module in the IRS STARS database.

Encourage every volunteer to enter their SIDN on every federal and state return they complete.

All volunteers should be trained to enter their SIDN on every return completed (federal and state). This number is entered on page two, in the bottom right hand corner, in the preparer ID number space (PTIN).

The Site

Libraries, community centers, senior centers & banks are common places to have a site.

Providing the Service Site or Sites

It is the partner/site coordinator's responsibility to provide the service location. However, the partner/site coordinator will need to provide you and the IRS with this information on a two-part Site Information form as soon as the times and locations have been finalized. Once the partner/site coordinator provides you with the information, you should:

* Make sure the information is entered on a current site information sheet (FTB 4595PIT).
* Double check the information to make sure that it is complete and correct.
* Forward the completed forms to the Public Education Team either by interoffice mail or fax.

This information is used by the Public Education Team and the IRS to produce the "Site List" which is updated and distributed every three weeks to information and referral sites statewide including the FTB and IRS toll-free telephone centers. The Site Information form is in the partner/site coordinator kit, and all partner/site coordinators must provide you with this information. For the critical time frames and procedures, see "Record Keeping and Reports."

Scheduling Training for Volunteers

The partner/site coordinator requests federal and state training using the three-part Request for Trainers and Training Material form FTB 7651PIT. On October 16th, the Public Education Team will mail the Request for Trainers and Training Material to all existing VITA and TCE partners/site coordinators in the San Jose Territory. In all the other territories, the IRS Coordinator will contact last year's volunteers to schedule the training. Because federal should be scheduled before state training, the IRS Coordinator has primary responsibility for coordinating the class and working with you to make sure that a state instructor is available. In some areas, AARP provides its own trainers. Also in some areas, Enrolled Agents (EAs) will be available to provide state training.

When you begin to schedule training, send a copy of your calendar to the Public Education Team via fax or email. Calendars will be provided for you or you can use a word document. Then, as your schedule changes, send the appropriate changes to the Public Education Team.

Training for VITA and TCE
The majority of the classes you schedule fall into this category. You will be responsible for providing the state trainer for these classes. Therefore, before you start scheduling, you should talk to your manager or supervisor to find out what resources are available to you and follow your office procedure for clearing your schedule for being out of the office.

The partner/site coordinators complete Part I and II of the request for trainers and training material. They send:

* Page one (which is blue) to you
* Page two (which is white) to the IRS Coordinator
* Retain page three (which is pink) for their records

When the IRS Coordinator receives the request from the partner/site coordinator, he or she should:

* Contact you to confirm the date, time and location of the training class or to indicate that there is a scheduling conflict.
* Negotiate any scheduling conflict with you.
* Call the partner/site coordinator and confirm the class.

When you receive the request:

* Select a state instructor from available resources. If it will be someone other than yourself, provide him or her with the details about the class.
* Note the time and location of the class, the number of volunteers and who the instructor is on your calendar. This will allow you to know at a glance when and where training is scheduled.
* **Call the partner/site coordinator** and make arrangements to get the training materials to the training location or to the partner/site coordinator. If you are mailing the materials to the partner/site coordinator, verify the address and make a follow-up call five days after the shipment is sent to verify the shipment was received.
* Work with the IRS to follow up with partner/site coordinators who have not turned in timely training requests.

In the Sacramento, San Jose, Los Angeles and San Diego Territories, the Public Education Team is mailing a Request for Trainers and Training Materials to the partners/site coordinators. The IRS Coordinator will contact the partners/site coordinators, site coordinators, and individual volunteers to schedule training. After discussing the dates and times for both federal and state training with the partners/site coordinators, and/or volunteers, the IRS should contact you and confirm the information with you. **The VPC is responsible for knowing what classes the IRS has scheduled in their area.**

Training for AARP
For some areas, AARP provides the instructors for the volunteer training. On the Request for Trainers and Training Materials, there is a box they will check if they need an FTB instructor.

When the IRS Coordinator receives the request from the partner/site coordinator he or she should:

* Contact you to confirm the date, time and location of the training class or to indicate that there is a scheduling conflict.
* Negotiate any conflict in scheduling of the training class with you.
* Call the partner/site coordinator and confirm the class.

When you receive the request:

* Select a state instructor from available resources. If it will be someone other than yourself, provide him or her with the details about the class and confirm that he or she will be available.
* Note the time and location of the class, the number of volunteers and who the instructor is on your calendar. This will allow you to know at a glance when and where training is scheduled.
* Call the partner/site coordinator and make arrangements to get the training materials to the training location or to the partner/site coordinator. If you are mailing the materials to the partner/site coordinator, verify the address and make a follow-up call five days after the shipment is sent to verify the shipment was received.
* Work with the IRS to follow up with any partners/site coordinators who have not turned in timely training requests.

If AARP does not need an FTB instructor:

* Contact the AARP coordinator who is coordinating the training and ask if they would like you to drop by the class to introduce yourself and present any of the material, such as **volunteer procedures.**
* Confirm with the AARP coordinator the number of volunteers to be trained and discuss how to get the training materials to the class.
* Get the training materials to the class or to the AARP coordinator.

Follow-up with the AARP coordinator to make sure the training materials were received.

Remember, even if AARP is providing their own training, you are still responsible for providing the training materials for the class.

Scheduling Instructor Training

Occasionally, you may be contacted by a partner/site coordinator, such as the AARP, who is interested in having the FTB train instructors who will then train volunteers within their organization. Refer these partners/site coordinators to the Statewide Coordinator, Public Education Team, who will work with the IRS and the partner/site coordinator to coordinate training.

Most of your classes will follow the federal training, therefore it is very important to work closely with your local IRS coordinator.

Providing the Training Location

The partner/site coordinator is responsible for providing the training location. It should be shown on the Request for Trainers and Training Material. If the information is incomplete, or if you have a question on how to get to the training location, call the partner/site coordinator.

Once you are at the location, if you feel the room or the area is inappropriate for a training class, you may need to do your best to "make do" for the initial class but mention to the partner/site coordinator your concerns and see if you can arrange for a more suitable classroom in the future.

Ordering State and Federal Forms

Partners/site coordinators are responsible for ordering the state and federal tax forms needed for their sites. VITA, TCE and AARP partners/site coordinators order their state and federal tax forms from the IRS and FTB.

As in the past, we will encourage all partners/site coordinators to order flats of forms rather than booklets. They should place their order in ample time for the forms to be delivered to the sites prior to their opening date. For their original form order, they should allow a minimum of six weeks prior to the opening of the site.

VITA, TCE, and AARP

The partner/site coordinator orders federal forms from the IRS using form 2333V and state forms from FTB, using form 2333V-CA.

These forms are sent to the partner/site coordinators in the partner/site coordinator kit. You or the IRS Coordinator should make sure each partner/site coordinator has received an order form and completes his/her order in time to receive the forms before the site opens.

2333V

Use Form 2333-V to order Federal Forms. Your local IRS Coordinator will process this order.

2333V-CA

Use form 2333V-CA to order state forms. This form should be sent to the Public Education Team at MS F283 for processing.

Federal Forms
To order federal forms, the partner/site coordinator should:

* Complete the IRS Form 2333V.
* Send the completed form to the IRS coordinator.

When the IRS coordinator receives the request, he or she will:

* Review the order.
* Initial the order.
* Send the order to the Western Regional Distribution Center to be filled.

State Forms
To order state forms, the partner/site coordinator should:

* Complete form FTB 2333V-CA included in the partner/site coordinator kit.
* Complete a separate form for each site.
* Submit copies 1-3 of the completed order form to the Public Education Team.
* Retain copy 4 (Goldenrod) for their file.

Allow up to three weeks for delivery from the date they mail the order form.

When you receive order forms from the sites or partners/site coordinators, you should forward the order to the Public Education Team.

The Public Education Team will record the order in a database and send the order to be filled to Tax Forms Request. Any questions regarding State orders can be directed to the Public Education Team by using the Volunteer Hotline toll-free number.

In the San Diego Territory, where there are no "partners/site coordinators" to receive the partner/site coordinator kit, the IRS Coordinator and you, will need to get together and decide the best strategies for getting forms to the sites. The IRS area managers and you may decide to complete the 2333V and 2333V-CA for some sites. And in areas where you have site coordinators or volunteer area managers, you may decide to send both federal and state order forms to them along with IRS and FTB return envelopes.

When the IRS Coordinator receives the form, he or she will:

* Review the order.
* Initial the order.
* Send the order to the Western Regional Distribution Center to be filled.

All volunteer sites are limited to the forms and publications, which fall within the scope of the volunteer program.